### APPENDIX B: YEAR BY YEAR ATTORNEYS' FEES AND COSTS BY CASE

Town of Exception V.COR (Condementation)	2015	Willoughby	Elliot	Terreni	Haynsworth	Baker	Reinhart	Winston	Total
Foreign   Conference   Confer	Casa	Hours Cost	Hours Cost	Hours Cost	Hours Cost	Hours Cost	Hours Cost	Hours Cost	Hours Cost
Foreign   Conference   Confer	CRK v. CWS	232 \$ 61,308.00	- S -	- \$ -	· \$ -	- \$ -	· \$ -	- 5 -	231.50 \$ 61,308.00
AC. OPER Front Contail  ALC. OPER Front Contai				1					
AC: 100 Connection   S. J.			,	100771 - 5	, ,	· ·	· ·		
CVS - EPA			'	1 7	1	1 '	1		
Tend				I '	5	1 '	- 5 -		
Expense	CWS v. EPA			- 5 -	- \$ -	- \$ -	- \$ -	- \$	
Advances   S   S   S   S   S   S   S   S   S	Total	410 \$ 105,925.50	1 \$ 150.00	- \$ -	- \$ -	- \$ -	- \$ -	- \$ -	411 \$ 106,075.50
Advances   S   S   S   S   S   S   S   S   S				140	54	14 14		1 2 2	
Advances   S   S   S   S   S   S   S   S   S	Expenses	\$ 446.47	!	s -				s -	\$ 446.47
Total International Control   \$1,846,772.07   \$ 180.00   \$   \$   \$   \$   \$   \$   \$   \$   \$									
Trail   William   Willia				· ·			1 .	1	
Case	Ibai Holli Bieakhowii bi cosa	3 100,311.91	3 130.00	<u> </u>	· · · · · ·	<del></del>			\$ 200,322.37
Case			en			p-1	Particle and	34/1	W-4-1
CRX C VOX CONCINENTIATION   568 \$285,545.00   5   5   5   5   5   5   5   5   5									
Town of tenington CMS (condementation)									
ALC-DEC Precing Devals 305 \$ 2,395.05,0 0 5 87.50 1 5 200.00 5 5 5 5 5 5 5 5 5 5 5 5 5 5 5 5 5	CRK v. CWS		- 5 -	- \$ -	- 5 -	- \$ -	- \$ 1,196.25	30 \$ 19,912.00	
ALL-1-20 Connecticity  CWYS (PA)  422 5 207-741.25  Treat  1267 5 207-741.25  127 \$470,9-1.25  2 5 300,000  5 5 5 5 5 5 5 5 5 5 5 5 1,000,100  April 100 100 100 100 100 100 100 100 100 10	Town of Lexington v. CWS (condemnation)	<b>34</b> \$ 9,747.00	- 5 -	- \$ -	- \$	s =		- \$ -	34 \$ 9,747,00
ALL-1-20 Connecticity  CWYS (PA)  422 5 207-741.25  Treat  1267 5 207-741.25  127 \$470,9-1.25  2 5 300,000  5 5 5 5 5 5 5 5 5 5 5 5 1,000,100  April 100 100 100 100 100 100 100 100 100 10	ALC - DHEC Permit Depial	305 S 82,390,50	0 5 87.50	1 \$ 220.00	- \$ ==	e \$ ×	- 5 -		306 S 82,698,00
CVSV EPA								1	
Free									
Experise						100 * 101	1 2 3	1 ' 1	
Advances   \$20,680.23   \$   \$50,000   \$   \$   \$   \$   \$   \$   \$   \$   \$	Total	1,877 \$ 474,734.25	Z 5 500.00	1 \$ 220.00	- 5	- > -	- 5 1,196.25	30 \$ 19,912.00	1,910 \$ 496,562.50
Advances   \$20,680.23   \$   \$50,000   \$   \$   \$   \$   \$   \$   \$   \$   \$	ľ	81	63	58		55 (8)	9 .	B   1	-
Total from Enralskown of Cent	Expenses	\$ 4,436.05	, s -	5 -	\$	5	\$ 5.85	\$ 465.37	\$ 4,907.27
Total from Branchkown of Cort	Advances	\$ 27,680.23	s -	\$ -	S :-	s -	\$ -	5 -	\$ 27,680.23
A017		\$ 506,850.53	\$ 500.00	\$ 220.00	s -	s - '	\$ 1,202.10	\$ 20,377.37	
Case   Hours   Cost									
Case   Hours   Cost	2017	Willoughby	Filler	Terreni	Havesworth	Raker	Reinhart	Wieston	Total
CREV.CVS									
Town of Lesington v. VMS (condemnation)   168   \$49,895.90   \$   \$   \$   \$   \$   \$   \$   \$   \$									
ALC-DHEC Permit Denial   \$39 \$ 147,159.00   \$   \$5   \$5   \$5   \$5   \$5   \$5   \$									
ALL-12D Connection 19 \$ 5,728.50 \$ \$ \$ \$ 5,873.50 \$ \$ \$ 5 \$ \$ \$ 5 \$ \$ \$ 5 \$ \$ \$ \$ \$ \$ \$							1 ' 1		
CMS LEPA	ALC - DHEC Permit Denial	529 \$ 147,159.00	of S	- \$ -	- \$ -	- \$	- \$ - !	- 5 -	529 \$ 147,159.00
Expenses   5, 596,294   5   5   5   5   5   5   5   5   5	ALC - I-20 Connection	19 \$ 5,728.50		- \$ -	17 \$ 2,985.00	- 5			36 \$ 8,713.50
Expenses   5, 596,294   5   5   5   5   5   5   5   5   5	CWS v. EPA	0 \$ 90.00		- <b>\$</b> -	- \$ -	s -		1 - s - l	0 S 90.00
Expenses					17 \$ 2.985.00	95 \$ 14 640.00	ا ا	1	
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Total from Breakdown of Corts   \$ 332,808.44   \$ -			,			5 804.95			
Case					· ·	5 - 1	\$ - ]	1 ' 1	
Case   Hours   Cost	Total from Breakdown of Costs	\$ 332,808.44	\$ -	\$ 165.00	\$ 3,146.08	\$ 15,444.95	\$ -	5 -	\$ 351,564.47
Case   Hours   Cost									
CRK v. CWS	2018	Willoughby		Terreni					Total
Town of Lexington v. CWS (condemnation)		Hours Cost	Hours Cost	Hours Cost	Hours Cost	Hours Cost	Hours Cost	Hours Cost	Hours Cost
ALC -I20 Connection	ĆRK v. CWS	= ş -	- \$ -	- 5 -	- \$ -	- 5 -	- \$ -	- \$ -	- \$ -
ALC -I20 Connection	Town of Lexington v. CWS (condemnation)	. s .	- s -	- \$ -	19 \$ 4,235,00	- 5 -	. 5 -	- s -	19 \$ 4,235,00
ALC-1-20 Connection 5 - 5 - 5 - 5 - 5 - 5 - 5 - 5 - 5 - 5									
CWS v. EPA S S S S S S S S S S S S S S S S S S S			· ·		' '	, š			
Total   S		11 '		*					
Expenses 5 5 5 5 5 5 5 5 5 37.20 5 5 5 5 5 37.20 5 5 5 5 37.20 5 5 5 37.20 5 5 5 37.20 5 5 5 37.20 5 5 5 5 37.20 5 5 5 5 37.20 5 5 5 5 5 5 5 5 5 5 5 5 5 5 5 5 5 5 5									
Advances 5 5 5 5 5 5 5 5 5 5 5 5 5 5 5 5 5 5 5	Total	\$ -	- \$ -	- \$ -	19 \$ 4,235.00	- \$ -	- \$ -	- \$ -	19 \$ 4,295.00
Advances 5 5 5 5 5 5 5 5 5 5 5 5 5 5 5 5 5 5 5			14 40	N N	40 -	Sec. 12	S (S)	20 14	1
Advances 5 5 5 5 5 5 5 5 5 5 5 5 5 5 5 5 5 5 5	Expenses	\$ -	\$ -	\$ -	\$ 37.20	, , ,	s -	\$ -	\$ 37.20
Total from Breakdown of Costs   \$ - \$ - \$ - \$   \$ 4,272.20   \$ - \$ - \$ - \$   \$ 4,272.20		s - I	\$ -	\$ -	\$ -		\$ -	5 -	
TOTAL   Willoughby   Elliot   Terren   Haynsworth   Baker   Reinhart   Winston   Total		s - 1	s -	s -	\$ 4,272.20	s - l	l s		\$ 4,272.20
Case   Hours   Cost   Hours   Hours   Cost   Hours   Hou					. ,====			-	, ,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,
Case   Hours   Cost   Hours   Hours   Cost   Hours   Hou	10Yal	Willoughby	Fillet	Terreni	Havnsworth	Baker	Reinhart	Winston	Total
CRIV. CWS 1.511 \$ 373,932.00 - 5 - 1 \$ 165.00 - 5 - 5 - 5 1,196.25 30 \$ 19,912.00 1,541.7 \$ 395,196.25   Town of Lesington v. CWS (condemnation) 198 \$ 59,607.00 - 5 - 5 - 5 - 5 - 5 - 5 - 5 - 5 - 5 -									
Town of Lexington v. CWS (condemnation)  198 \$ 59,607.00  ALC -DREC Permit Denial  845 \$ 232,915.50  0 \$ 87.50  1 \$ 220.00  - \$ - \$ - \$ - \$ - \$ - \$ - \$ - \$ - \$ -									
ALC-DHECPermit Denial 845 \$23,915.50 0 \$ 875.0 1 \$ 220.00 - \$ - \$ - \$ - \$ - \$ - \$ 846 \$233,213.00 ALC-DECPERMITED PRINTED PRIN									
ALC -1-20 Connection 175 \$ 47,641.50								- 5 - 1	
CWS v. EPA 581 \$ 146,270.25 1 \$ 150.00 \$ - \$ - \$ - \$ - \$ - \$ - \$ - \$ - \$ - \$				1 \$ 220.00			- 5 -		
CWS v. EPA 581 \$ 146,270.25 1 \$ 150.00 \$ - \$ - \$ - \$ - \$ - \$ - \$ - \$ - \$ - \$	ALC - I-20 Connection	175 \$ 47,641.50	2 \$ 412.50	. , .	17 \$ 2,985.00	- s - I		s - l	194 \$ 51,039.00
Total 3,309 \$ 860,357,25 3 \$ 650,00 1 \$ 385,00 36 \$ 7,220,00 35 \$ 14,640,00 - \$ 1,196,25 30 \$ 19,912,00 3,415 \$ 904,360,50    Expenses \$ 10,845,46 5 - \$ - \$ 198,28 \$ 804,95 \$ 5.85 \$ 465,37 \$ 12,319,91 Advances \$ 7,4,828,23 \$ - \$ - \$ - \$ - \$ - \$ - \$ - \$ - \$ - \$									
Expenses \$ 10,845.46 \$ . \$ . \$ . \$ 198.28 \$ 804.95 \$ 5.85 \$ 465.37 \$ 12,319.91 Advances \$ 74,828.23 \$ . \$ . \$ . \$ . \$ . \$ . \$ . \$ . \$ . \$									
Advances 5 74,828.23 5 · 5 · 5 · 5 · 5 · 5 · 5 · 5 · 5 · 5	TO LET	3,505 y 650,337.23	3 0 030.00	383.00	50 7 7,220.00	25 0 24,540.00	V 1,190,13	JU V 13,512.00	3,423 9 304,300.30
Advances 5 74,828.23 5 · 5 · 5 · 5 · 5 · 5 · 5 · 5 · 5 · 5	_	150	· · · · · · · · · · · · · · · · · · ·	1	· , ,	التثني ع			
	Expenses	5 10,845.46	5 -	5 -	5 198.2B	> 804.95 ▮	\$ 5.85	→ 465.37	
T Tomifrom Brankdown of Costs							1		
	Advances	\$ 74,828.23						· ·	

### APPENDIX C: AFFIDAVIT OF JOHN M. S. HOEFER

#### **BEFORE THE**

#### PUBLIC SERVICE COMMISSION

#### OF SOUTH CAROLINA

#### **DOCKET NO. 2017-292-WS**

IN RE:	)	
	)	
Application of Carolina Water Service, Inc.	)	AFFIDAVIT
for an Increase in Its Rates for Water and	)	AFIDAVII
Sewer Services	)	
	_ )	

Before me personally appeared John M. S. Hoefer, who having first been duly sworn, deposes and states as follows:

- 1. I am over 18 years of age and competent to make this affidavit.
- 2. I am a founder and shareholder of Willoughby & Hoefer, P.A. ("Firm") and am primarily responsible for its representation of Carolina Water Service, Inc. ("CWS") in the litigation matters referenced in Public Service Commission of South Carolina ("Commission") Order Number 2018-494-WS in the above-captioned docket.
- 3. I, along with Randolph R. Lowell, Chad N. Johnston, and Elizabeth S. Mabry of the Firm, have provided legal representation services to CWS in the following five (5) civil actions and administrative proceedings:
  - (a) Congaree Riverkeeper, Inc. v. Carolina Water Service, Inc., United States

    District Court, Case Number 3:15-CV-194-MBS;



- (b) Carolina Water Service, Inc. v. Regina McCarty, Administrator, United States Environmental Protection Agency, and Town of Lexington, South Carolina, United States District Court Case Number 3:15-49419-MBS;
- (c) Carolina Water Service, Inc. v. South Carolina Department of Health and Environmental Control and Congaree Riverkeeper, Inc., South Carolina Administrative Law Court, Docket No. 16-ALJ-07-0340-CC;
- (d) South Carolina Department of Health and Environmental Control v. Carolina Water Service, Inc., South Carolina Administrative Law Court, Docket No. 16-ALJ-07-0341-CC, and
- (e) Town of Lexington v. Carolina Water Service, Inc. and Utilities, Inc., South Carolina Court of Common Pleas, Eleventh Judicial Circuit, Civil Action Number 2017-CP-32-03693.

The Firm has served as lead counsel in the District Court and Administrative Law Court cases, and as associate counsel with Joe A. Conner and Adam C. Sanders of the law firm of Baker, Donelson, Bearman, Caldwell and Berkowitz, P.C., in the Circuit Court case.

- 4. Each attorney involved in this matter has worked faithfully, diligently, and efficiently during the time which he or she has expended on these cases.
- 5. The Firm's standard hourly rates for litigating matters in the above-referenced forums for each participating attorney are significantly higher than those charged CWS in these cases. This is primarily due to the fact that the Firm has a long-standing relationship with CWS, which now spans three decades and the volume of work that the Firm has historically performed for CWS.

2 Avst

- 6. These cases all arise from a single issue, namely the initial inability and subsequent refusal of the Town of Lexington ("Town") to provide CWS with a wholesale service connection which would allow for the elimination of the discharge of treated wastewater into the Lower Saluda River by CWS from its I-20 System pursuant to its National Pollutant Discharge Elimination System ("NPDES") permit issued by the South Carolina Department of Health and Environmental Control. The Town is required to either offer wholesale service or acquire the I-20 System by the Water Quality Management Plan adopted by the Central Midlands Council of Governments under 33 U.S.C.A. §1288(c) and South Carolina law. Because these matters arose from that one issue, the Firm's invoices for legal services, expenses, and costs were submitted in a block billing format as has long been its practice in matters it has undertaken on behalf of CWS other than ratemaking proceedings before the Commission.
- 7. At the request of CWS, I have personally reviewed the Firm's invoices for services in these cases for the purpose of assigning the time spent on legal services and costs advanced to each individual case and have supplied that information to CWS counsel. A summary of the time spent on legal services, associated fees, and costs advanced in each of these cases as a result of my review is attached hereto and incorporated herein as Exhibit A. A summary of the time spent by each attorney from the Firm who has worked on these matters is attached hereto and incorporated herein as Exhibit B.
- 8. These cases, other than that identified in paragraph 3(b) above, remain pending. Therefore, the amount of fees associated with litigating the matters encompassed therein may be expected to increase. Nonetheless, my affidavit pertains only to legal services provided during the period September 1, 2015, through February 12, 2018, CWS has already incurred additional legal fees in these matters.

3 will

9. The Firm's attorneys' fees represent time which was expended in the good faith, diligent research, preparation, drafting, and argument in these matters.

#### FURTHER AFFIANT SAYETH NOT.

John M. S. Hoefer

Sworn to and Subscribed Before Me This 2nd day of August, 2018.

Notary Public for South Carolina

My Commission Expires: 3/3//202

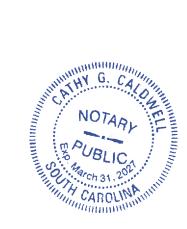


Exhibit A Page 1 of 5

#### CRK v CWS

Total Hours	1515
Total Fees	\$375,403.50
Total Costs Advanced	\$21,662.23
Total Billed	\$397,065.73

Exhibit A Page 2 of 5

#### Town of Lexington v CWS

Total Hours	198.30

Total Fees \$59,607.00

Total Costs Advanced \$52,108.05

Total Billed \$111,715.05

Exhibit A Page 3 of 5

#### **ALC - DHEC Permit Denial**

Total Hours	844.90
Total Fees	\$232,915.50
Total Costs Advanced	\$428.25
Total Billed	\$233,343.75

Exhibit A Page 4 of 5

#### ALC - I-20 Connection

Total Hours	174.80
Total Fees	\$47,641.50
Total Costs Advanced	\$600.00
Total Billed	\$48,241.50

Exhibit A Page 5 of 5

#### CWS v EPA

Total Hours	580.65
Total Fees	\$146,270.25
Total Costs Advanced	\$29.70
Total Billed	\$146,299.95

H,	RRL	BPM	TCG	CNC	JWR	ESM	Paralegal
							D
							_
325.50	165.20	16.00	09.0	985.10	0.50	00.00	22 50
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\$375,403.50	
otal Fees	

Total Costs Advanced

\$21,662.23

Exhibit B Page 2 of 5

# Town of Lexington v CWS

	H	RRL	BPM	TCG	CNS	JWR	ESM	Paralegal
Fotal Hours	153.20	11.70	0.00	0.00	25.90	00.00	7.50	C
					į			
Hourly Rate	\$315.00	\$270.00	\$270.00	\$270.00	\$225.00	\$225.00	\$315.00	
Total Fees	\$48,258.00	\$3,159.00	\$0.00	\$0.00	\$5,827.50	\$0.00	\$0.00 \$2,362.50	\$0.00

\$59,607.00	\$52,108.05	\$111,715.05
Total Fees	Total Costs Advanced	Total Billed

ALC - DHEC Permit Denial

	玙	RRL	BPM	TCG	CNO	JWR	ESM	Paralegal
								500
Total Hours	452.70	44.60	1.00	0.40	346.20	00.00	000	
							3	
Hourly Kate	\$315.00	\$270.00	\$270.00	\$270.00	\$225.00	\$225,00	\$315.00	
Total Fees	\$142,600.50	\$12,042.00	\$270.00	\$108.00	\$77.895.00	80.00	00 0\$	\$0 O
					00100111	00.0	0.0	

\$232,915.50	\$428.25	\$233,343.75
Total Fees	Total Costs Advanced	Total Billed

Exhibit B Page 4 of 5

ALC - I-20 Connection

	RRL	BPM	TCG	CNJ	JWR	ESM	Paralegal
<u> </u>		i					
81.90	20.90	00.00	0.00	72.00	00.00	00.00	
-	\$270.00	\$270.00	\$270.00	\$225.00	\$225.00	\$315.00	
1							
	\$5,643.00	\$0.00	\$0.00	\$16,200.00	\$0.00	\$0.00	\$0.00
							00104

\$47,641.50	\$600.00	\$48,241.50
Total Fees	Total Costs Advanced	Total Billed

### CWS v EPA

	Hſ	RRL	BPM	TCG	CNJ	JWR	ESM	Paralegal
			-					
Total Hours	113.40	120.40	00.00	00.00	346.85	00.00	0.00	0
Hourly Rate	\$315.00	\$270.00	\$270.00	\$270.00	\$225.00	\$225.00	\$315.00	
Total Fees	\$35,721.00	\$32,508.00	\$0.00	\$0.00	\$78,041.25	\$0.00	\$0.00	\$0.00

\$146,270.25	\$29.70	\$146,299.95
Total Fees	Total Costs Advanced	Total Billed

### APPENDIX D: AFFIDAVIT OF JOHN M. S. HOEFER

#### BEFORE THE

#### PUBLIC SERVICE COMMISSION

#### OF SOUTH CAROLINA

#### **DOCKET NO. 2017-292-WS**

IN RE:	)	
Application of Carelina Wester Carrier I	)	
Application of Carolina Water Service, Inc. for an Increase in Its Rates for Water and	)	AFFIDAVIT
Sewer Services	j j	
	)	

Before me personally appeared John M. S. Hoefer, who having first been duly sworn, deposes and states as follows:

- 1. I am over 18 years of age and competent to make this affidavit.
- 2. This affidavit is given to clarify and supplement my prior affidavit in the above-referenced matter.
- 3. Due to (a) the inadvertent inclusion of time incurred on behalf of Carolina Water Service, Inc. during the time period in question on an unrelated matter, the total hours for services rendered in the Congaree Riverkeeper, Inc. v. Carolina Water Service, Inc. litigation was overstated by 4.7 hours and (b) a computer program rounding error, the exact number of hours expended in that litigation was understated by four/tenths (.40) of an hour.
- 4. I am attaching corrected Exhibit A and Exhibit B to my prior affidavit.



#### FURTHER AFFIANT SAYETH NOT.

John M. S. Hoefer

Sworn to and Subscribed Before Me This 2018.

Notary Public for South Carolina
My Commission Expires: March 31, 2027

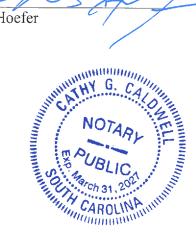


Exhibit A Page 1 of 5

#### CRK v CWS

Total Hours	1,510.70
Total Fees	\$373,923.00
Total Costs Advanced	\$21,662.23
Total Billed	\$395,585.23

Exhibit A Page 2 of 5

#### Town of Lexington v CWS

Total Hours	198.30
Total Fees	\$59,607.00
Total Costs Advanced	\$52,108.05
Total Billed	\$111,715.05

Exhibit A Page 3 of 5

#### **ALC - DHEC Permit Denial**

Total Hours	844.90
Total Fees	\$232,915.50
Total Costs Advanced	\$428.25
Total Billed	\$233,343.75

Exhibit A Page 4 of 5

#### **ALC - I-20 Connection**

Total Hours	174.80
Total Fees	\$47,641.50
Total Costs Advanced	\$600.00
Total Billed	\$48,241.50

Exhibit A Page 5 of 5

#### CWS v EPA

Total Hours	580.65
Total Fees	\$146,270.25
Total Costs Advanced	\$29.70
Total Billed	\$146,299.95

## CRK v CWS

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Total Hours	320.80	165.20	16.00	09.0	985.10	0.50	000	22 50
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- - -				1			-	
Hourly Kate	\$315.00	\$270.00	\$270.00	\$270.00	\$225.00	\$225.00	\$315.00	90.00
Total Fees	\$101,052.00 \$44	\$44,604.00	,604.00 \$4.320.00	\$162.00	\$221 647 50 \$112 50	\$112 50	00 0#	00 300 0

\$373,923.00	\$21,662.23	\$395,585.23
Total Fees	Total Costs Advanced	Total Billed

# Town of Lexington v CWS

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\$315.00	\$270.00	\$270.00	\$270.00	\$225.00	\$225.00	\$315.00	
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\$48,258.00	\$3,159.00	\$0.00	\$0.00	\$5 827 50	\$0.00	\$0.00 \$2.362.50	00 00

\$59,607.00	\$52,108.05	\$111,715.05
Total Fees	Total Costs Advanced	Total Billed

# **ALC - DHEC Permit Denial**

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44.60					
	1.00 0.40	346.20	000	00 0	
				3	
\$270.00 \$2	\$270.00 \$270.00	\$225 00	\$225.00	\$315.00	
			20.01	1	
\$142,600.50 \$12,042.00 \$2	\$270.00 \$108.00	\$77,895.00	\$0.00	\$0.00	00 0\$

\$232,915.50
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Total Fo

\$428.25	
Advanced	
Total Costs A	
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## ALC - I-20 Connection

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			2	
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\$0.00 \$0.00	Ш	\$16,200.00		6,200.00 \$0.00 \$0.00

\$47,641.50	\$600.00	\$48,241.50
Total Fees	Total Costs Advanced	Total Billed

## CWS v EPA

	歬	RRL	BPM	TCG	I.N.C	IMR	ESM	Daralogal
							LON	ा बाद्युवा व
:								
Total Hours	113.40	120.40	0.00	00.00	346.85	00.0	000	
							3	7
Hourly Kate	\$315.00	\$270.00	\$270.00	\$270.00	\$225.00	\$225.00	\$315.00	
Total Fees	\$35,721.00	\$32,508.00	\$0.00	\$0.00	\$78 041 25	00 0\$	\$0.00	00 00

\$29.70

**Total Costs Advanced** 

**Total Fees** 

**Total Billed** 

\$146,299.95

\$146,270.25